

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL MEMORANDUM**

**SB 874 – HB 1391**

March 10, 2009

**SUMMARY OF AMENDMENT (004632):** Deletes the original bill in its entirety and expands the definition of a premier type tourist resort as such definition applies to the licensing of facilities for on-premises consumption of alcoholic beverages. The expanded definition would authorize a commercially operated recreational facility on at least 90 acres bordering the Cherokee National Forest that has a rustic lodge, at least 10 cabins, and riding stables with at least 22 stalls, to obtain an on-premises alcohol consumption license.

**FISCAL IMPACT OF ORIGINAL BILL:**

Increase State Revenue – Not Significant  
Increase State Expenditures – Not Significant  
  
Increase Local Revenue – Not Significant

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumptions applied to amendment:

- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- Annual license fee of \$2,000 to the state and \$1,500 to local government.
- Upon licensing, entity will be assessed state and local sales taxes on alcoholic beverage sales, 15 percent liquor-by-the-drink tax on each alcoholic beverage sold, and any applicable county or city privilege tax.

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**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is fluid and cursive, with the first name "James" and last name "White" clearly legible, and "W." in the middle.

James W. White, Executive Director

/cce